



OFFICE OF THE TAXPAYER ADVOCATE
WASHINGTON, DC 20224

June 12, 2023

Control No.: TAS-13-0623-0005

Expiration Date: 06/11/2025

Impacted IRM(s): IRM 13.1.18; IRM 13.1.19

MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Kim S. Stewart
Acting Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on the Continued Use of Fast-Track Operations Assistance Request (OAR) Process

The purpose of this memorandum is to provide procedures for the continued use of the Fast-Track OAR process.

I. BACKGROUND

Due to IRS backlogs created by the COVID-19 pandemic, TAS instituted a centralized monitoring process for cases where a taxpayer indicated they mailed a paper tax return to the IRS, but there was no record of the return on IRS systems. These cases were transferred on Taxpayer Advocate Management Inventory System (TAMIS) to Organization 1X for monitoring. The process evolved to TAS employees securing complete, signed, processible copies of the tax returns and issuing Fast-Track OARs to the Wage & Investment division to have these tax returns processed. As of May 12, 2023, TAS employees no longer transfer cases to TAMIS Org. 1X for monitoring of original and amended tax returns. However, TAS will continue to use the Fast-Track OAR process for certain cases involving original and amended tax returns.

II. CASES ELIGIBLE FOR CONTINUED USE OF THE FAST-TRACK OAR PROCESS

Employees will continue to use the Fast-Track OAR process following the procedures in Appendix 1 for cases involving:

- Delayed processing of **paper** original or amended tax returns mailed to the IRS where there is no record of the tax return on IRS systems; and
- Original tax returns where the tax return has not been processed (use Command Code TRDBV to identify the received date) after 60 days from receipt by the IRS; or
- Amended tax returns showing received by Submission Processing (Transaction Code (TC) 971, Action Code (AC) 120) but no further processing actions have been performed after 60 days (*e.g.*, no freeze codes, transaction codes, or letters sent).



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III. ISSUES NOT ELIGIBLE FOR A FAST-TRACK OAR OR THAT REQUIRE SPECIAL HANDLING BEFORE USING A FAST-TRACK OAR

The following issues are not eligible or require special handling before using the Fast-Track OAR procedures:

- Cases where the taxpayer has electronically filed an original or amended tax return are not eligible for the Fast-Track OAR process.
- Cases that are time-sensitive or require actions where the taxpayer could be harmed if not timely addressed are not eligible for the Fast-Track OAR process. For example, cases involving an Offset Bypass Refund should not use the fast-track OAR process.
- Cases requiring advocacy actions that can be performed independent of the processing of the original or amended tax return(s) must be resolved, before using Fast-Track OAR process. For example, the following issues must be resolved before using the Fast-Track OAR process (this list is not all-inclusive):
 - Unpostables;
 - Error Resolution System (ERS)/Rejects; and
 - Identity theft or deceased indicators on CC ENMOD – (*e.g.*, TC 971 AC 524, TC 971 AC 506).

NOTE: Upon resolution of these issues, employees will follow the Fast-Track OAR procedures found in Appendix 1 to resolve the remaining issue(s) eligible for a Fast-Track OAR.

- Collection issues, employees must take appropriate actions to delay collection actions (*e.g.*, CC STAUP, Automated Collection System hold, *etc.*) before following the Fast-Track OAR procedures found in Appendix 1 to resolve the remaining issue(s) eligible for a Fast-Track OAR.

EFFECT ON OTHER DOCUMENTS

This interim guidance is temporary and may be incorporated into [IRM 13.1.18](#), Resolving TAS Cases or [IRM 13.1.19](#), Advocating With Operations Assistance Requests (OARs), and supersedes the guidance in IGM TAS-13-0922-0012, Interim Guidance on TAS Case Procedures to Secure Documentation for Org. 1X Cases.

The Deputy National Taxpayer Advocate may modify, rescind, or extend this guidance at any time by notifying TAS employees through the issuance of a TAS Welcome Screen article, or discussing the change in guidance during a town hall meeting.

CONTACT

If you have any questions, please contact [Michael T. Kenyon](#), Deputy Executive Director, Case Advocacy, Technical Support, 701-237-8299.

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